

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

CAPITOL INSURANCE COMPANY	:	
	:	
Plaintiff,	:	CIVIL ACTION
	:	
v.	:	NO. 10-CV-1195
	:	
CHARLES DVORAK, et al.,	:	
	:	
Defendants.	:	

ORDER

AND NOW, this 26th day of October, 2010, upon consideration of the Motion to Dismiss of Defendant Daniel Samela, CPA, PC (Doc. No. 11), Plaintiff's response in opposition thereto (Doc. No. 29), and Defendant's reply (Doc. No. 39), and for the reasons set forth in the attached Memorandum, it is hereby ORDERED that the Motion is GRANTED and the Complaint as against Samela is DISMISSED without prejudice to any right of Plaintiff to refile in an appropriate forum.

BY THE COURT:

s/J. Curtis Joyner
J. CURTIS JOYNER, J.